

Message Text

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PAGE 01 MONTEV 02227 081705Z

72

ACTION EB-11

INFO OCT-01 ARA-16 ISO-00 SS-20 SP-03 L-03 H-03 OMB-01

TRSE-00 NSC-07 CIAE-00 INR-11 NSAE-00 RSC-01 DRC-01

/078 W

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R 081547Z AUG 74

FM AMEMBASSY MONTEVIDEO

TO SECSTATE WASHDC 7091

LIMITED OFFICIAL USE MONTEVIDEO 2227

E.O. 11652: N/A

TAGS: EFIN, UY

SUBJ: SECRETARY'S INITIATIVE ON DOUBLE TAXATION TREATIES WITH
LATIN AMERICA

REF: STATE 162751

1. REFTEL DISCUSSED WITH AMB. GUSTAVO MAGARINOS, DIRGEN OF
FOREIGN COMMERCE. HE AGREED TO SOUND OUT OTHER GOU OFFICIALS
REGARDING INTEREST IN NEGOTIATING ON DOUBLE TAXATION TREATY WITH
US.

2. IN THE MEANTIME, HE NOTED TWO POTENTIAL DIFFICULTIES.
URUGUAYAN TAXATION BASED ON PRINCIPLE OF TAXING AT SOURCE OF
WEALTH RATHER THAN AT EARNER'S RESIDENCE. ADDITIONALLY GOU
IS IN PROCESS OF REVAMPING ITS TAX SYSTEM TO INCREASE EFFICIENCY.
THIS WILL INVOLVE, INTER ALIA, THE ELIMINATION OF PERSONAL INCOME
TAXES WHICH PRESENTLY HAVE A LOW YIELD AND ARE INORDINATELY
EXPENSIVE TO ADMINISTER. AMB MAGARINOS THOUGHT THIS WOULD
OBTVIATE ONE OF THE MAIN REASONS FOR A DOUBLE TAX TREATY.

3. EMBASSY WILL REPORT FURTHER WHEN GOU ATTITUDES
CLARIFIED.
SIRACUSA

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX AGREEMENTS, DOUBLE TAXATION, INCOME TAXES, REAL PROPERTY TAXES, TAX SHELTERS, NEGOTIATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 08 AUG 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: cunninfx
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974MONTEV02227
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D740217-0580
From: MONTEVIDEO
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740864/aaaaccxw.tel
Line Count: 52
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: STATE 162751
Review Action: RELEASED, APPROVED
Review Authority: cunninfx
Review Comment: n/a
Review Content Flags:
Review Date: 23 SEP 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <23 SEP 2002 by kelleyw0>; APPROVED <20 FEB 2003 by cunninfx>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: SECRETARY'S INITIATIVE ON DOUBLE TAXATION TREATIES WITH LATIN AMERICA
TAGS: EFIN, UY, US
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005